

General Information Letter: 20 ILCS 2505/39b54 permits the Department to publish the names of presidents of corporations that are delinquent in paying final tax liabilities, in addition to publishing the names of the corporations.

May 18, 2000

Dear:

This is in response to your letter dated May 5, 2000 in which you state the following:

This law firm represents xxxxxxxxxxxxxxxxxxxx and Mr. and Mrs. xxxxxxxxx, individually. Enclosed is a copy of my correspondence dated April 17, 2000, which was previously sent to you regarding xxx xxxxxxxxxxxxxxxxxxxx and Mr. and Mrs. xxxxx.

As I indicated to you in my previous correspondence, Mr. and Mrs. are not liable for the taxes, interest and penalties which you claim. This matter was settled several years ago and should therefore be closed permanently.

Mr. and Mrs. xxxxx are prominent and well-respected citizens of the southern Illinois community, such that if their names are published as threatened in xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx most recent correspondence to Mr. and Mrs. xxxxx, they would suffer significant damage.

I would welcome the opportunity to discuss this matter further with you. In any event, please be assured that should their names be published, we will hold you fully responsible for any and all damages which our clients incur.

Your letter of April 17, 2000 states as follows:

This law firm represents xxxxxxxxxxxxxxxxxxxx and we are in receipt of a copy of the enclosed notice which our client received from your department.

According to our information, we do not believe our client is liable for the taxes, interest and penalties which you claim, and accordingly protest the publication of our client's name and tax information on your proposed list as referenced in the enclosed letter. It is further our understanding that this matter was settled several years ago, such that I would ask that you review your records on this and contact me immediately so that this matter may be closed permanently.

By copy of this letter I am also notifying xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx of this dispute so that no further collection efforts are pursued.

According to the Department of Revenue ("Department") regulations, the Department may issue only two types of letter rulings: Private Letter Rulings ("PLR") and General Information Letters ("GIL"). The regulations explaining these two types of rulings issued by the Department can be found in 2 Ill.Adm.Code §1200, or on the website <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

Due to the nature of your inquiry and the information presented in your letter, we are required to respond with a GIL. GILs are designed to provide background

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information on specific topics. GILs, however, are not binding on the Department.

Your letters indicate that this matter was settled several years ago. However, you fail to provide any evidence of such settlement; for example, a Board of Appeals decision, a decision by the Administrative Hearings Unit, an Informal Conference Unit Recommendation, an IL-870-AD or any other type of settlement agreement with the Illinois Department of Revenue. Our records show that your clients failed to file several tax returns and owe the department thousands of dollars.

According to Illinois law, 20 ILCS 2505/39b54, the Director of the Illinois Department of Revenue may disclose xxxxxxxxxxxxxxx name because he was the President of xxxxxxxxxxxxxxxxxxxxxxx at the time the xxxxxxxxxxxxxxxxxxxxxxx became a delinquent Illinois taxpayer. For your convenience, enclosed please find a copy of the aforementioned statute.

As our records do not reflect a settlement between xxxxxxxxxxxxxxxxxxxxxxx and the department, xxx xxxxxxxxxxxxxxxxxxx and xxxxxxxxxxxxxxx will be on the public list of delinquent taxpayers unless all outstanding taxes are paid in full.

This is a general information letter which does not constitute a statement of policy that either applies, interprets or prescribes tax law. It is not binding on the Department. Should you have additional questions, please do not hesitate to contact our office.

Sincerely,

Heidi Scott
Staff Attorney -- Income Tax